

County Taxation Offices



Functional Analysis & Records Disposition Authority

**Revision
Approved by the
Local Government
Records Commission
October 28, 2020**

Table of Contents

Functional and Organizational Analysis of County Taxation Offices	3
Sources of Information	3
Historical Context	3
Agency Organization	5
Agency Function and Subfunctions	6
Records Appraisal of County Taxation Offices	10
Temporary Records.....	10
Permanent Records	11
Permanent Records List	16
County Taxation Offices Records Disposition Authority.....	18
Explanation of Records Requirements.....	18
Records Disposition Requirements.....	19
Mapping	19
Appraising.....	20
Assessing.....	22
Hearing Protests/Adjusting	23
Collecting	24
Selling Property	26
Licensing	27
Administering Internal Operations: Managing the Agency	29
Administering Internal Operations: Managing Finances	31
Administering Internal Operations: Managing Human Resources	34
Administering Internal Operations: Managing Properties, Facilities, and Resources	38
Records No Longer Created.....	40
Requirement and Recommendations for Implementing the Records Disposition Authority (RDA)	41
Index of Records Series	43

Functional and Organizational Analysis of County Taxation Offices

Sources of Information

- Representatives of County Taxation Offices
- Representatives of the State Department of Revenue
- Alabama Administrative Code Chapters 810-4-1 through 810-5-75
- Code of Alabama 1975 § 40-3-1 through 40-12-425
- Government Records Division, Alabama Department of Archives & History. *County Taxation General Records Schedules* (1997)
- Alabama Law Institute. *Handbook for Alabama Tax Assessors, Tax Collectors, License Commissioners and Revenue Commissioners* (5th Edition, 1996)
- Martin, David, *Alabama's State and Local Governments* (1994)
- Rogers, William Warren, et al. *Alabama: The History of a Deep South State*
- Thomas, James D. and William H. Stewart. *Alabama Government and Politics* (1988)

Historical Context

The offices of tax assessor and tax collector first existed in Alabama under the government of the Mississippi Territory. These officials were appointed by the territorial governor to administer the tax on property. The county sheriff served as the *ex officio* tax collector. When Alabama became a state in 1819, the local county court became the appointing authority for the tax assessor and collector, but this authority passed to the commissioners' court in 1821. In 1827, both the tax assessor and the tax collector became elective offices with one-year terms. For a brief period in the 1840s and early 1850s, the office of tax assessor became appointive, and multiple assessors existed in some counties. By 1854, however, the system of a single elected tax assessor was permanently established. Terms of office for tax assessors and tax collectors gradually lengthened: to four years in 1883, and to six years, the current term, in 1943. Taxation officials were originally paid on a fee or commission system, based on the amount of taxes assessed or collected. Currently, however, all counties compensate taxation officials on a salary basis.

Ever since the establishment of property taxes by the Mississippi territorial government, some mechanism has existed to deal with problems and disputes in property assessments. Under the territorial government, this mechanism was the county trial court or the territorial Supreme Court. With the coming of statehood, the commissioners' court assumed this responsibility. In 1848, the county commissioners, along with the tax assessor, were designated as the county board of equalization. From 1915 until 1923, county boards worked under state supervision. In 1939, the present boards of equalization were established.

Recent changes in county tax administration structure include the establishment of the position of licensing commissioner in a few counties (currently 13) and the option to combine the offices of tax assessor and tax collector into the office of revenue commissioner. The latter change was approved by voters, in 1982, as Amendment 411 to the Alabama Constitution of 1901. The

majority of Alabama counties (58) now have a revenue commissioner rather than an assessor and a collector.

Historically, property taxes in Alabama have been assessed in proportion to the value of the property. In 1971, a federal court ruled in the case of *Weissinger v. Boswell* (330 F. Supp. 615 [1971]) that Alabama's 1967 property assessment law was unconstitutional. The court found that, under that law, the tax impact on property varied according to geographical area and that, because of the wide discretion vested in local tax assessors, property was being assessed arbitrarily, violating the Fourteenth Amendment to the U. S. Constitution. The immediate result of this ruling was a return to the 1940 property assessment law, which assessed taxable property at 60 percent of its fair market value. Amendment No. 325 to the Alabama Constitution of 1901 established the current assessment system. Since 1978, the state has used a system of four property classifications (Code of Alabama 1975 § 40-8-1). Each class of property has a prescribed ratio of assessed value to fair market value, as follows: Class I consists of all property belonging to a utility; this property is assessed by the state revenue department, rather than by county taxation officials, at a rate of 30 percent of fair market value. Class II is a catch-all category for everything not covered by the other three classes and includes business, industrial, personal, and undeveloped real property, and even, for example, travel trailers; it is assessed at a rate of 20 percent of fair market value. Class III applies to all agricultural, forest, and residential property used exclusively by the owner, as well as to historic buildings and sites and manufactured homes; its assessment ratio is 10 percent of fair market value. Class IV includes cars and pick-up trucks that are individually owned and operated; these are assessed at 15 percent of fair market value. In order to calculate an individual's tax, the assessed value is multiplied by a millage rate, with a mill being equal to one-tenth of a cent. The state's rate is 6.5 mills. The local millage rates determined by local voters for local governments and schools are added to the state rate to arrive at the total amount of *ad valorem* taxes.

Another result of the *Weissinger v. Boswell* ruling was a statewide reappraisal of property in an attempt to deal with the problem of arbitrary assessment (Code of Alabama 1975 § 40-7-1 *et seq.*). The state Department of Revenue was given responsibility for overseeing the property reappraisal in every county in the state. This reappraisal project did not accomplish its goal of equalization of property tax assessments in the expected time, and the state Department of Revenue has maintained its involvement in county assessment activities. The Department of Revenue now determines when a county needs to reappraise its property, sets a schedule for completion of the reappraisal, establishes guidelines and procedures to be followed during the process, publishes an appraisal manual that must be followed by county officials, conducts training classes for local taxation officials, conducts a sales ratio study each year to ensure that fair market standards are being followed, supervises appraisal mapping, and does spot-checking and review of county assessments.

The legislature gave an important demonstration of its power and involvement in local taxation activities in 1978, when it passed the Lid Bill (Code of Alabama 1975 § 40-8-4). This law allows local governments to increase or decrease the ratio of assessed value in any of the four classes of property, with certain provisions. Although the law appears to give more power to local authorities, in reality the provisions are stringent. To increase the assessment rate for a particular class, the total assessed property value in that class must be less than 20 percent of the assessed value of all the county's property. The proposal for an increase or decrease must be presented at a

public hearing and approved by an act of the legislature. Then a special election must be held and the proposal approved by a majority of the voters. Since its inception, the Lid Bill has been an important tool for maintaining low property taxes in the state.

Section 205 of the Alabama Constitution of 1901 provided the basis for the most well-known exemption from property taxes, the homestead exemption (see Code of Alabama 1975 § 40-9-19). Since then the legislature has changed the specifications regarding the type, value, and area of land involved and the individuals who may benefit from it. Manufactured homes are now included. Individuals over 65 years old, or who are blind or totally disabled, are exempt from all state property taxes. If, in addition, an individual's net taxable income is \$12,000 or less, he or she is also exempt from county and school taxes (Code of Alabama 1975 § 40-9-21). Other exemptions to *ad valorem* taxes have been added over time to remove almost all individual personal property, although most business personal property is still taxable.

Because property taxes in the state have been maintained at levels that are among the lowest in the nation, they have decreased in importance as a source of income for the state. On the local level, however, they continue to represent a major source of revenue, and local taxation officials are significant figures in local government.

Agency Organization

Tax Assessor. All voters in the county vote for the tax assessor, who assumes office on October 1 of the year following the November he or she is elected. Alabama tax assessors serve six-year terms. Before taking office, the tax assessor must file an official bond. The tax assessor's main office must be located in the county courthouse (to ensure proximity to the offices and records of the probate judge and the tax collector) and must remain open year-round (Code of Alabama 1975 § 40-7-3). The principal duty of the tax assessor is to determine the amount of taxes due on all taxable real estate, including manufactured homes; on improvements to real estate; and on personal (i.e., movable) property, especially business personal property, since most personal property owned by individuals is exempt from *ad valorem* taxes.

Board of Equalization. Each county has a board of equalization, consisting of three members who have been residents of the county for at least five years. The tax assessor is not a member of the board but acts as its secretary. The board members are selected by a rather complicated process in which the county commission, the county's cities, and the county board of education each propose three names. Of these nine, the state commissioner of revenue chooses three, who are then appointed by the governor. The main function of the board of equalization is to review the work of the tax assessor and to adjust property valuations, if necessary. Full-time boards hear taxpayer protests beginning in February of each year and may continue this work until July. Appeals from the boards' decisions go to the circuit court (Code of Alabama 1975 § 40-3-1 through 40-3-24). In Jefferson County, the Board of Equalization has additional duties in the assessment of property.

Tax Collector. The requirements for the election of the tax collector are the same as those for the tax assessor, with the election taking place in November and the tax collector assuming office at the beginning of the next October. Tax collectors also serve six-year terms, and their offices

must also be located in the county courthouse. The tax collector is authorized to collect state, county, school, municipal, and any special taxes levied by local governments (Code of Alabama 1975 § 40-5-1 through 40-5-45).

Revenue Commissioner. As of 2010, 58 counties have combined the functions of tax assessor and tax collector into one office, the revenue commissioner, in order to provide greater efficiency and coordination. The qualifications for office, the election process, and the term in office are the same as for the tax assessor and tax collector, except that the revenue commissioner in Walker County has a four-year term in office.

License Commissioner. Currently, 13 Alabama counties have license commissioners in addition to their other tax officials. In some counties, the license commissioner is elected; in others he or she is appointed by the county commission. In the latter case, the term in office is indefinite. In counties where the license commissioner is elected, the term in office is six years, with the exception of Mobile County, where it is four years. License commissioners' duties vary somewhat by county, but in general they issue any licenses that are required by the state or county, except a marriage license, and collect the revenue derived from them. Such licenses include driver's, conservation, business, and occupational licenses. License commissioners also perform the assessment and collection of *ad valorem* taxes on motor vehicles and register boats. Thus, this office combines some of the duties of several other county offices, including not only those of other county taxation officials but also of the probate judge.

Agency Function and Subfunctions

The mandated function of county taxation offices in Alabama is to administer the tax on property. County taxation offices primarily carry out the Financial Management category of the Administrative Support Operations function of Alabama local government. Some county taxation offices also carry out activities in the Regulation function.

In the performance of their mandated function(s), county taxation offices may engage in the following subfunctions.

- **Mapping.** Mapping is the essential first step in the process of determining the value of taxable property. County taxation offices create maps of all taxable property within a county's boundaries. The basis for a county's maps are basic grids, such as those purchased from the U. S. Geological Survey. The basic features of these maps are never changed, but county mappers add information about property specifications and ownership to them. Each time a parcel of property undergoes a change because of reappraisal or new information provided by the owner, county mappers update the relevant county maps. Various types of maps can be created from the data collected by mappers, including ownership maps, price maps, and tax maps.
- **Appraising.** Appraisal is the process of determining the value of all parcels of taxable property within a county. Property in Alabama is appraised at fair market value, although owners of Class III property may apply to have their property appraised at current use value (Code of Alabama 1975 § 40-7-25). Since a court order for a statewide re-appraisal

of property in the early 1970s, the appraisal process has become highly regulated by the state Department of Revenue. The Department of Revenue issues an appraisal manual and sets guidelines for minimum staffing and the qualifications of appraisal staff. It also requires that certain records be created and maintained as evidence that property in Alabama is being appraised fairly and uniformly. Formerly, Alabama counties were required to reappraise every three years; the Department of Revenue reports that all counties had changed over to annual equalization as of 2009. The state department also sets the schedule within the year for reappraisals, with activities associated with establishing an index of value for county land beginning on October 1. In addition to annual equalization, other events may trigger a change in a property's value, including sale of the property, a taxpayer request for a new appraisal, improvements to the property, or subdivision of the property. Appraisal officials keep abreast of property sales by checking deeds in the county probate office and local sales records. They become aware of property improvements by field inspection, aerial surveys, and review of building permits.

- **Assessing.** Once the value of taxable property is determined, the amount owed by the taxpayer can be assessed. County assessors assess real estate, improvements to real estate, manufactured homes, and business personal property; they assess municipal, county, and state property. To determine the amount a taxpayer owes, the pre-determined assessment ratios for each class of property and the tax rate for the locality are applied to the property's appraised value, minus any exemptions. By the last Monday in February of each year, the assessment and valuation of all property must be completed and certified for the Department of Revenue as ready for review and inspection. The tax assessor or assessment division must deliver the certified property lists to the board of equalization by the second Monday in March. Once all adjustments to the assessments are completed, the assessor creates an assessment book, which must be certified by the Department of Revenue (Code of Alabama 1975 § 40-7-34). Once the assessments are certified, the assessor uses them to create a complete abstract of all assessed real and personal property in the county. The assessor must submit the abstract for certification by the Department of Revenue by the second Monday in August of each year. Copies are also provided to the state Department of Finance and the county tax collector. The final version of the assessments goes to the county tax collector by September 15 of each year, so that collection procedures may begin.

The assessor is also authorized to correct errors in the calculation of taxes and other mechanical errors (Code of Alabama 1975 § 40-7-9). There are also some special cases when the assessor suspects that a taxpayer is trying to escape taxation by moving out of the county or selling all personal property on which taxes for that year should be assessed. In such cases, the assessor must make an immediate assessment of the property. When it is discovered that property or improvements to property have escaped normal taxation over preceding years, a retroactive assessment is carried out.

- **Hearing Protests/Adjusting.** The county boards of equalization provide the mechanism for taxpayers to protest the valuation of their property. If the board is a full-time board, protest hearings may begin in February and continue until the second

Monday in July; otherwise, hearings begin in June and must be completed by the second Monday in July. Taxpayers may file letters of protest or apply at the board in person to schedule a protest hearing. Once a hearing has been completed and the board has reached a decision, the tax assessor enters any changes on the tax lists. Taxpayers have 30 days from the time the final assessment is entered on the books to appeal to the circuit court, and they may request a jury trial (Code of Alabama 1975 § 40-7-45 through 40-7-48).

- **Collecting.** Once the tax collector or the collection division receives the final assessments from the assessor, the collection process begins. County taxation offices have the authority to collect state, county, school, and municipal *ad valorem* taxes. Tax bills become due on October 1 of each year. Taxpayers have until December 31 to pay *ad valorem* taxes; after that date they are delinquent, and late penalties are added to the payment. During the annual collection period, the collector makes semi-monthly proportional disbursements of all funds collected to the state, county, school, and municipality. By July 1 of each year, the tax collector must make a final settlement with each of these entities for all taxes collected, including escaped taxes and funds from property sold for taxes.
- **Selling Property.** After January 1 of each year, personal property on which *ad valorem* taxes have not been paid is subject to sale at auction. Ten days' notice of the sale must be given, and only enough property is sold to cover the taxes owed, penalties, and expenses of the sale. By March 1 of each year, the collector submits a list of delinquent real property taxes to the county probate judge. The probate judge then issues a notice to the taxpayer, giving notification that the real property in question will be sold for taxes and that the taxpayer should appear on a certain date to show cause why the sale should not be carried out. The notice is served by the tax collector, who must also appear in probate court on the appointed days assigned to delinquent taxpayers to show proof of taxes owed. If the probate judge decrees the land for sale, the tax collector then advertises the sale for three consecutive weeks in the newspaper. At least 30 days after the first advertisement, the tax sale for all land listed in the probate judge's decree is held. After the sale, the collector issues a certificate of purchase for each purchaser. A deed is not issued for three years after the sale, allowing time for the original delinquent owner to redeem the property. The state may also purchase property at a tax sale. Land acquired in this manner is under the supervision of the Land Commissioner in the Revenue Department. When land is redeemed, the purchaser of the land at the tax sale is entitled to the redemption money.

The tax collector may also sell tax liens on land owned by delinquent taxpayers for the amount of taxes owed, plus penalties, interest, and costs. After the sale, a tax lien certificate is issued, which entitles the purchaser to 12 percent annual interest on the amount paid for the lien. The lien holder has the same rights regarding the property as the tax collector does and may request a sale of the property by providing written notice to the tax collector by February 1 of any year.

- **Licensing.** In general, this subfunction consists of issuing licenses for any right or privilege for which a license is required by the state or county and for which revenue is

collected, with the exception of marriage licenses. Examples include driver's licenses, conservation licenses (hunting, fishing, boating), and business, professional, and occupational licenses. All activities related to the registration and licensing of motor vehicles are also included in this subfunction. In some counties, the tax collector is responsible for collecting taxes on motor vehicles; in others, this duty is assigned to the probate judge or to the license commissioner. The state Department of Revenue publishes an annual uniform assessment schedule for motor vehicles. These taxes are collected monthly on a staggered schedule, based on the owner's last name.

- **Administering Internal Operations.** A significant portion of county taxation officials' work includes general administrative, financial, and personnel activities performed to support the programmatic areas. These activities include:

Managing the agency. Activities include internal office management activities common to most government agencies, such as corresponding and communicating; scheduling; meeting; documenting policy and procedures; reporting; drafting, promoting, or tracking legislation; publicizing and providing information; managing records; and managing information systems technology.

Managing finances. Activities include budgeting (preparing and reviewing a budget package, submitting the budget package to the state or local department of finance, documenting amendments and performance of the budget, and reporting on established budget categories); purchasing (requisitioning and purchasing supplies and equipment, accounting for expenditures, receipting and invoicing for goods, and authorizing payment for products received); accounting for the expenditure, encumbrance, disbursement, and reconciliation of funds within the agency's budget through a uniform system of accounting and reporting; authorizing travel; contracting with companies or individuals; bidding for products and services; assisting in the audit process; investing; and issuing bonds.

Managing human resources. Activities include recruiting and hiring eligible individuals to fill vacant positions within the agency; providing compensation to employees; providing benefits, such as leave, health insurance, unemployment compensation, worker's compensation, injury compensation, and retirement and death benefits; supervising employees by evaluating performance, promoting, granting leave, and monitoring the accumulation of leave; training and providing continuing education for employees; and disciplining.

Managing properties, facilities, and resources. Activities include inventorying and accounting for non-consumable property and reporting property information to the appropriate authority; constructing buildings and facilities; leasing and/or renting offices or facilities; providing security for property owned by the agency; and assigning, inspecting and maintaining agency property, including vehicles.

Records Appraisal of County Taxation Offices

The following is a discussion of the three major categories of records created and/or maintained by the County Taxation Offices: Temporary Records, Permanent Records, and Records No Longer Created.

Temporary Records

Temporary records should be held for what is considered their active life and be disposed of once all fiscal, legal, and administrative requirements have been met. Some of the temporary records created by the board are discussed below:

- **Records Documenting the Collection of Sales, Use, Lodging, Liquor, Beer, Gasoline, and Tobacco Taxes.** These records cover the collection of sales and use taxes, as well as any lodging, liquor, beer, gasoline, and tobacco taxes collected by a county. The description that included the language, “they also cover audits of businesses” will be removed from the RDA and created as a new series. Some counties “self-collect” such taxes for the state and for municipalities within their borders; in other counties, the taxes are collected by municipalities directly. The records include returns on all such taxes collected from individuals or businesses.
- **Sales, Lease, and Use Tax Audits of Businesses.** These records document the county taxation office’s audits of taxpaying businesses within its jurisdiction, pursuant to its collection of sales, lease, use, and other taxes. The standard procedure is for the office to audit a business’s records for three years. If the business has never filed before, or has underpaid its taxes by 25%, the office may go back to audit an additional three years of records. The Code of Alabama 1975 § 40-2A-7 provides various statutes of limitations (generally between three and six years) for taxation offices to file preliminary and final assessments or to impose additional taxes after conducting audits, or for individuals and businesses to request or appeal the denial of a refund.

Specifically, preliminary assessment must be made within 3 years of the date the return is filed or tax is due. An assessment may be made at any time if a return is not filed or is fraudulent. The Department of Revenue has 6 years to file a preliminary assessment if the taxpayer underpays by 25% or more. If a corporation is contemplating dissolution, a preliminary assessment must be made within 18 months. If the Department of Revenue has audited a taxpayer and entered a final assessment for additional taxes, and the taxpayer has not contacted the department, the department shall have an additional 6 months from the entry of the final assessment, or 60 days after notifying the taxpayer, before the statute of limitations expires. The taxpayer has 30 days to appeal a final assessment to the Alabama Tax Tribunal or to the local or Montgomery County circuit court. The taxpayer has 3 years after the return was filed, or 2 years after payment of the tax, to request the refund of an overpayment. The taxpayer has a further 2 years to appeal the denial of a refund.

A retention period of seven years after completion of the county taxation office's audit of the business, and 2 years following audit by the Examiners of Public Accounts, should suffice to meet the longest provisions of this section.

- **Mandatory Liability Auto Insurance Forms.** Mandatory Liability Auto Insurance Forms are issued and collected whenever the county taxation agency determines that a driver seeking to retain or renew a driver's license or car registration has had his/her license suspended for not responding to an insurance verification letter from the state Department of Revenue (as required by the Alabama Mandatory Liability Insurance Act, Title 32, Chapter 7A of the Code of Alabama 1975). Like other motor vehicle licensing records, this form is auditable but lacks the long-term value to warrant permanent retention. Retention for the usual "2 years following audit" period was approved.

Permanent Records

The Archives Division recommends the following records as permanent:

Mapping

- **Indices to Property and Taxpayer Information.** County taxation offices have traditionally maintained bound indices to their lot, subdivision, and plat books and have created cross indices to help retrieve information rapidly. Currently, many offices create indices electronically to increase the ease and rapidity of access to the records. Such indices are "permanent" in the sense that a database remains in place, but the information in them is frequently updated, although old information may not be superseded. This proposed revision removes the separate, temporary disposition assigned in 2007 to electronic indices, adding a requirement that counties that rely on computerized record-keeping systems preserve an annual "snapshot" of the entire database. This instruction is also added to several other permanent records that may be maintained electronically.
- **Plat and Lot Books.** This series is an annual compilation of maps and surveys of subdivided land and lots that gives information about dimensions, boundaries, ownership, and additional property description. Some county taxation offices now maintain this information electronically and only print out plat or lot information on request. The Code of Alabama 1975 § 40-7-41 requires county taxation offices to have this information available for public inspection at all times.
- **Mapping Registers.** The mapping register is an ongoing reference regarding changes made to property information. When a change is made to a map or property record card because of new information provided on a property change form, the change is noted in the mapping register. The record has continuing value because appraisal officials are able to use it to trace the history of changes in ownership, description, and valuation for a particular parcel of property and to determine quickly when changes were made.

Appraising

- **Alabama Property Ownership Records (includes Business and Real Property Record Cards).** These are uniform records of business and real property ownership and value that the state Department of Revenue requires assessment officials to create. This edition of the RDA adds Business Personal Property Record Cards to the schedule. Traditionally, taxpayer and property information for each parcel of land has been entered on Property Record Cards, but many counties now maintain business or real property ownership information in an electronic database. Some counties may continue keeping the records in both card and computer format, but that practice is not stipulated as a requirement in the RDA.

Assessing

- **Assessment Records (formerly Assessment Books/Lists/Tax Blanks).** These records contain completed annual assessment lists for real and personal property, supplements and escapes, refunds, mobile homes, industries, public utilities, and state-owned property. In addition, they document supplements, escapes, and refunds. In format, the records are a compilation of the assessment notices mailed to taxpayers. Traditionally, they have been known as Assessment Books, but many counties now maintain assessment information in an electronic database. These records are permanent by statute (Code of Alabama 1975 § 40-7-33). This edition of the RDA adds a requirement that counties that rely on computerized record-keeping systems must preserve an annual “snapshot” of the database. The records management recommendation (“Note:”) was added at the request of local taxation officials in Madison and Montgomery Counties.

Hearing Protests/Adjusting

- **Board of Equalization Protest Hearing/Meeting Minutes.** These records primarily document protest hearings before the boards of equalization, although the boards occasionally meet to conduct other business. Protest hearings are held when taxpayers dispute the assessment of their ad valorem taxes and request a hearing. These records contain the decisions of the board, as well as any attachments and agendas provided to the board.

Collecting

- **Tax Abstracts.** Tax abstracts are prepared in the assessment division and provided to the tax collector as the basis for the collection process. They contain the assessment lists, amended as needed after the board of equalization protest hearings and any other adjustments to assessments. During the collection period the collection division updates the record by adding payment information. This record provides an annual listing of collection activities for each parcel of land, in addition to its assessment information. The collection division’s copy is a permanent record. Other copies in the taxation offices should be held for audit requirements. For counties that now maintain tax records electronically, Tax Abstract provide the same information available in Assessment Records, because tax information is derived from a common database. Therefore, a note

added to this item states that the RDA imposes no requirement on such counties to continue creating Tax Abstracts. On the advice of county taxation officials, wording added to the note in this edition of the RDA makes it identical with the note added to Assessment Records.

- **Tax Collector's Final Settlements.** The Code of Alabama 1975 § 40-5-44 requires the tax collector to make a final settlement by July 1 of each year with the state comptroller. The report is completed on a form designated by the state Department of Revenue and summarizes the numerous other collection reports that the county taxation offices must make. In addition to assessment information, the report provides a breakdown of the distribution of the taxes collected in the county.

Selling Property

- **Tax Sale Records.** The Code of Alabama 1975 mandates that the county probate judge maintain a record of land sold for taxes, but in some counties the duty of maintaining the record copy has been transferred to the tax collector. This record documents the carrying out of the required procedures for selling property on which ad valorem taxes are delinquent.

Licensing

- **Annual Listing of Businesses Licensed to Operate in the County.** Licensing divisions in some counties may maintain an annual listing of licensed businesses that is compiled from the business license applications. This record provides valuable historical information about the business activities of a county in a given year.

Administering Internal Operations: Managing the Agency

- **County Taxation Office Internal Policies and Procedures.** These records document how the county taxation office is managed and how state policies regarding internal office administration are carried out. They address issues such as hiring and other personnel issues, standardizing of procedures, and managing finances.
- **County Taxation Office History Files.** These files are maintained to document the history of the county taxation office. They may contain scrapbooks, ledgers or volumes, executive speeches, or newspaper clipping files pertaining to important events or issues in the history of the county taxation office. The revised disposition allows for their eventual transfer to an off-site repository, under a records deposit agreement, for historical research.
- **Publicity and Informational Materials.** These are printed materials intended to publicize the taxation office's programs and procedures. In addition to providing useful information, they document the office's efforts to communicate with local citizens and to explain their responsibility to pay *ad valorem* taxes.

- **Annual Reports.** Some county taxation offices may create an annual report to the county commission and to the public, setting out important accomplishments or changes in the office during the past year. Such a report is useful summary documentation of the office's activities for a given year.
- **Administrative Correspondence.** Administrative correspondence in the county taxation offices consists of correspondence that sets or discusses significant policy issues and is created or received by the tax assessor, tax collector, revenue commissioner, or license commissioner. It may include important correspondence with Department of Revenue officials, especially correspondence relating to land valuation and land sales.
- **Websites and Social Media Sites.** Many county taxation offices are developing websites and social media sites to respond to public inquiries and provide information on taxation office procedures. In order to document these records over time, the proposed disposition calls for a "snapshot" of the site to be created annually or as often as significant changes are made to it.

Administering Internal Operations: Managing Finances

- **Audit Reports.** Taxation office audits are generally performed by the Examiners of Public Accounts on an annual basis. They are the primary document for the agency's financial accountability to the public.
- **General Ledgers: General ledgers and detailed year-end trial balances created prior to 1975.** The general ledger is the record of final entry for all financial transactions: collecting fees and other revenue, purchasing, investing, administering state and federal funds, and general accounting. Originally, general ledgers were generated manually; now, these records and another financial summary, the detailed year-end trial balance, are often electronically created. This revision of the RDA limits permanent retention to general ledgers and trial balances created before 1975. Later records retain the 10-year period previously approved for those in electronic format. Annual Financial reports and Audit Reports provide permanent documentation of taxation agencies' financial practices.
- **Grant Project Files: Final narrative reports.** County taxation agencies may receive grants from state, federal, local, or private sources. Most documentation associated with these grants is short-term accounting material. The final narrative report, however, summarizes the goals of the grant, how the money was used, and what was accomplished. They may therefore have long-term administrative and historical value.

Administering Internal Operations: Managing Human Resources

- **Employee Handbooks.** These handbooks may be created to provide guidance to new county taxation office employees about personnel rules and other agency policies and procedures. They may serve as evidence of compliance with state and federal hiring practices and may be used in personnel-related litigation.

- **Employee Newsletters.** Employee newsletters offer a narrative of county taxation office employment policies, employee programs and benefits, and information on individual employees. Along with the employee handbook, this record is the primary documentation of human resources management for the office.
- **Training Records: Training standards, policies, procedures, and publications.** These records document the taxation agency's overall standards, policies, and procedures in providing specialized training to its employees. They may include general policy statements or guidelines, training manuals, or other publications. Like other administrative policies and procedures, they are appraised as permanent. Documentation of training standards may also be needed to demonstrate that employees received adequate training in the performance of their job responsibilities.
- **"Drug Free Workplace" Records.** These records document the taxation agency's substance abuse policies and training, as well as drug and alcohol testing of employees. Under the federal Americans With Disabilities Act, such medical-related records may not be included in employee personnel files. The proposed disposition is generally based on 49 CFR Ch. VI 655.71 (10-1-05 edition). Under federal requirements, training records, testing records, and medical information (drug treatment referrals) are all short-term. However, policies and procedures on drug and alcohol abuse are scheduled here as permanent, like other policy-related records.

Records No Longer Created

The following records are no longer created by county taxation offices but should be retained permanently.

- **Poll Tax Records.** Some county taxation offices maintained alphabetical lists of voters who paid their poll tax, either in card or volume form. These records were kept between 1875 and 1966 and retain historical value. Following the disposition recently approved for county probate offices and boards of registrars, the edition of the RDA permits the records to be transferred to an archival repository under a Local Government Records Deposit Agreement.
- **Land Books/Land Record Books.** Land books originated as early as 1889, when a legislative act required each county to keep an accurate list of all lands with the county boundary lines and were originally maintained as bound volumes. Currently the Alabama Property Record Card has superseded the land books.

Permanent Records List County Taxation Offices

Mapping

1. Indices to Property and Taxpayer Information – Traditional bound indices
2. Plat and Lot Books
3. Mapping Register

Appraising

1. Alabama Business and Real Property Record Cards

Assessing

1. Assessment Books

Hearing Protests/Adjusting

1. Board of Equalization Meeting/Hearing Records – Minutes/meeting packet

Collecting

1. Tax Abstracts – Record copy
2. Tax Collector's Final Settlements

Selling Property

1. Tax Sale Records – Record copy

Licensing

1. Annual Listing of Businesses Licensed to Operate in the County

Administering Internal Operations: Managing the Agency

1. Internal Policies and Procedures
2. History Files
3. Publicity and Informational Materials
4. Annual Reports
5. Administrative Correspondence
6. Websites

Administering Internal Operations: Managing Finances

1. Audit Reports
2. Accounting Records – General ledgers and detailed year-end trial balances created after 1975
3. Grant Project Files – Final narrative reports

Administering Internal Operations: Managing Human Resources

1. Employee Handbooks
2. Employee Newsletters
3. Training Records – Training standards, policies, procedures, and publications
4. “Drug-Free Workplace” Records – Policy and procedures documentation

Records No Longer Created

1. Poll Tax Records
2. Land Books

County Taxation Offices Records Disposition Authority

This Records Disposition Authority (RDA) is issued by the Local Government Records Commission under the authority granted by the Code of Alabama 1975 § 41-13-5 and 41-13-22 through 24. It was compiled by the Archives Division, Alabama Department of Archives and History (ADAH), which serves as the Commission's staff, in cooperation with representatives of the 911 Emergency Communications Districts. The RDA lists records created and maintained by the Agency in carrying out their mandated functions and activities. It establishes minimum retention periods and disposition instructions for those records and provides the legal authority for the Agency to implement records destruction.

Alabama law requires public officials to create and maintain records that document the business of their offices. These records must be protected from "mutilation, loss, or destruction," so that they may be transferred to an official's successor in office and may be made available to members of the public. Records also must be kept in accordance with auditing standards approved by the Examiners of Public Accounts (Code of Alabama 1975 § 36-12-2, 36-12-4, and 41-5-23). For assistance in implementing this RDA, or for advice on records disposition or other records management concerns, contact the agency records manager or ADAH Archives Division at (334) 242-4452.

Explanation of Records Requirements

The RDA shall govern the disposition of all records, regardless of format, created by the agency from creation to dissolution. Please contact the staff of the Department of Archives and History before destroying any records created prior to 1940.

This RDA supersedes any previous records disposition schedules or RDAs governing the retention of the records created by the Agency. Copies of superseded schedules are no longer valid and may not be used for records disposition.

The RDA establishes retention and disposition instructions for records listed below, regardless of the medium on which those records may be kept. Electronic mail, for example, is a communications tool that may record permanent or temporary information. As for records in any other format, the retention periods for e-mail records are governed by the requirements of the subfunctions to which the records belong.

Certain other record-like materials are not actually regarded as official records and may be disposed of under this RDA. Such materials include (1) duplicate record copies that do not require official action, so long as the creating office maintains the original record for the period required; (2) catalogs, trade journals, and other publications received that require no action and do not document agency activities; (3) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (4) transitory records, which are temporary records created for short-term, internal purposes, may include, but are not limited to, telephone call-back messages, drafts of ordinary documents not needed for their evidential value, copies of material sent for information purposes but not needed by the receiving office for future

business, and internal communications about social activities; (5) honorary materials, plaques, awards, presentations, certificates, and gifts received or maintained by the agency staff. They may be disposed of without documentation of destruction.

Records Disposition Requirements

This section of the RDA is arranged by subfunctions of the Agency and lists the groups of records created and/or maintained as a result of activities and transactions performed in carrying out these subfunctions. The Agency may submit requests to revise specific records disposition requirements to the Local Government Records Commission for consideration at its regular biannual meetings.

At the end of this section is a list of Records No Longer Created by county taxation offices that must still be maintained. The list provides disposition for these records, some of which only recently became obsolete and must continue to be maintained until their retention periods have been satisfied.

Mapping

1.01 Subdivision, Lot, and Block Listings (Geo Listings). These listings provide reference information used in the creation of maps and for checking tax polls. Information includes book number, lot number, account number, taxpayer information, appraised value, and use classification.

Disposition: Temporary Record. Retain 1 year.

1.02 Indices to Property and Tax Payer Information. Various indices are created and/or updated to assist in the location of taxpayer and property information. Such indices may be computerized and may include indices to lot books, plat books, subdivisions, and property owners.

Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

1.03 Plat and Lot Books. These books or records, updated annually, contain maps and surveys of subdivided land. They may include boundaries and measurements of each parcel of land, and information about encroachments, rights of way, and bridges.

Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

1.04 Deeds. These are copies of deeds filed and maintained permanently in the probate office. They are used to update taxation maps and records and may include not only deeds of private ownership, but also municipal annexation deeds and right-of-way deeds.

Disposition: Temporary Record. Retain until superseded, obsolete, or no longer useful.

1.05 Property Change Forms (Mapping Maintenance Forms, Parcel Error Change Forms, Work Cards). These records document any changes in information relating to a parcel of land, from a name or mailing address change to a correction in its dimensions. Changes reported in these records are then made on the maps and property record cards and entered in the mapping register.

Disposition: Temporary Record. Retain 2 years following audit.

1.06 Mapping Registers. These registers document any change made to maps as a result of information from the property change forms. The registers provide a record that a change was made to the map.

Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

1.07 Ownership Maps/Tax Maps/Work Maps. These maps, which are updated whenever changes occur, are the completed ownership maps for each taxable parcel of land in the county. Primarily internal documents, they are used to calculate valuations and create tax rolls.

Information includes parcel identification number, property description, and appraised value.

Disposition: Temporary Record. Retain until superseded, obsolete, or no longer useful. Before destroying, offer to a local library, archives, or historical society.

1.08 Aerial Survey Photographs. Aerial photographs are created to assist in the creation of taxation maps and in the accurate appraisal of property by identifying improvements and changes to property.

Disposition: Temporary Record. Retain until superseded, obsolete, or no longer useful. Before destroying, offer to a local library, archives, or historical society.

1.09 Reports to the Department of Revenue. These required monthly reports describe mapping activities, plans, and tasks completed.

Disposition: Temporary Record. Retain 1 year.

Appraising

2.01 Sales Ratio Studies. These reports are created by the state Department of Revenue from data collected by the county taxation office that determines the sales ratio to market value as of October 1 each year. They are used to ensure property appraisal equalization and assess the need for reappraisals.

Disposition: Temporary Record. Retain 10 years.

2.02 Construction Cost Studies. These reports, created by the state Department of Revenue with the assistance of local appraisal staff, summarize current construction costs in the county. Such information may be maintained in a database. The studies are used to determine the fair market value of property, as well as the value of improvements to property.

Disposition: Temporary Record. Retain 10 years.

2.03 Land Schedules. These reports are compiled by the appraisal staff from land sales data that indicate prices for rural, commercial, industrial, and residential land in the county.
Disposition: Temporary Record. Retain 10 years.

2.04 Alabama Property Ownership Records 9 includes Business and Real Property Record Cards). These are uniform records of business and real property ownership and value that the state Department of Revenue requires assessment officials to create. Traditionally, taxpayer and property information for each parcel of land has been entered on Property Record Cards, but many counties now maintain business or real property ownership information in an electronic database.
Disposition: PERMANENT RECORD.

Note: For counties that now maintain tax records electronically, there is no requirement under this RDA to continue creating Property

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

2.05 Sales Record Cards. This information is compiled by the appraisal office on recent land sales in the county. It is used to assist in determining fair market value, creating sales ratio studies and land schedules, and locating escaped taxes. The information may also be maintained as part of a database.
Disposition: Temporary Record. Retain 10 years.

2.06 Appraisal Reference Materials. These records consist of duplicate building permits, mobile home utility hook-up permits, and any other reference materials used to assist in establishing the fair market value of a parcel property. Information in these materials is transferred to a Property Change Form and to the Property Record Card.
Disposition: Temporary Record. Retain 3 years.

2.07 Applications for Current Use Appraisal. These records consist of taxpayer applications to the taxation office to have Class III property appraised at current use rather than fair market value.
Disposition: Temporary Record. Retain 6 years after Class III property status is changed.

2.08 Daily Appraisal Update Reports/Work List Index/Work Index. These records document properties currently undergoing appraisal; they include information about location, previous and new appraisal dates, type of use, and ownership.
Disposition: Temporary Record. Retain 2 years.

2.09 Field Investigation Files. These records document the work of appraisal staff in making on-site investigations and evaluations of real property changes and improvements, business personal property, and gross receipts.
Disposition: Temporary Record. Retain 2 years following audit.

Assessing

3.01 Assessment Worksheets. These worksheets are created to obtain assessment information from taxpayers concerning their property, including business personal property.

Disposition: Temporary Record. Retain 2 years following audit.

3.02 Corporation Assessment Records. These records include all documentation, forms, and reports used by assessing officials to determine the amount of *ad valorem* taxes that businesses must pay each year. They may include tax returns, property listings, balance sheets, financial statements, ADV-40 forms, field report worksheets, and business personal property return printouts.

Disposition: Temporary Record. Retain 6 years.

3.03 Mobile Home Assessment Records. These records include all documentation used by assessing officials to determine the amount of *ad valorem* due from the annual assessment of mobile homes. They may include worksheets, assessment exception files, and deals attached to mobile homes to indicate that the owner paid required taxes.

Disposition: Temporary Record. Retain 2 years following audit.

3.04 Exemption Files. These records document taxpayer applications for a homestead, elderly, and/or disability exemption to the payment of *ad valorem* taxes. In some counties, exemptions are annually updated.

a. **Exemption applications that are annually updated.**

Disposition: Temporary Record. Retain 2 years following audit.

b. **Exemption applications that are not annually updated.**

Disposition: Temporary Record. Retain 6 years after exemption status or property ownership was changed.

c. **Signature Cards.** These cards are used for annually updating the original application.

Disposition: Temporary Record. Retain 2 years following audit.

3.05 Notification Records. These records provide documentation, usually in the form of a card or letter, that a taxpayer has been notified by assessment staff of the current annual assessment of his or her property. Some counties no longer notify taxpayers unless the value of their property increases.

Disposition: Temporary Record. Retain 2 years following audit.

3.06 Assessment Records (formerly Assessment Books/Lists, Tax Blanks). These records contain completed annual assessment lists for real and personal property, supplements and escapes, refunds, mobile homes, industries, public utilities, and state-owned property.

Traditionally, these records have been called Assessment Information in an electronic database.

Disposition: PERMANENT RECORD (Code of Alabama 1975 § 40-7-33).

Note: For counties that now maintain tax records electronically, Tax Abstracts provide the same information available in Assessment Records, because tax information is derived from a common database. There is no requirement under this RDA for such counties to continue compiling and binding Assessments as separate records, although they should continue to maintain bound, pre-computerized Assessments permanently.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

Hearing Protests/Adjusting

4.01 Board of Equalization Meeting/Hearing Records.

- a. **Minutes/meeting packet.** Formal minutes document protest hearings and other meetings held to conduct the board of equalization's business. They may include attachments, agendas, and decisions reached by the board.
Disposition: PERMANENT RECORD.
- b. **Recordings of meetings.** Recordings of meetings are created in tape or electronic format. They are generally used to assist in preparation of the minutes.
Disposition: Temporary Record. Retain until minutes are approved.
- c. **Protest hearing administrative files.** These files document the scheduling and implementation of taxpayer protest hearings held by the county board of equalization. They may include hearing notices and dockets, protest letters and other taxpayer's correspondence, and recommendations for board action.
Disposition: Temporary Record. Retain 6 years after board's decision and settlement of all appeals.

4.02 Board of Equalization Action Notifications. These records document notification to the tax assessor or other tax officials of actions taken as a result of taxpayer hearings. Changes decreed by the board are entered on assessment lists, and the assessment lists, and the assessment division then notifies the collection division.

Disposition: Temporary Record. Retain 6 years.

4.03 Board of Equalization Salary Reimbursement Claims. Claims for compensation are submitted by BOE members to the Department of Revenue on a monthly basis. Claims must be approved by the Department of Revenue.

Disposition: Temporary Record. Retain 2 years following the audit period in which final disposition of the claim occurred.

Collecting

5.01 Tax Abstracts. Abstracts provide a complete record of real and personal property in the county, based on the assessment lists. They are created by the assessor or assessment division, used as the basis for the collection process, and distributed to the Department of Finance and the tax collector or collection division. The final record includes information added by the tax collector.

a. **Record Copy (tax collector's copy) of tax abstracts.**

Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

b. **Duplicate copies of tax abstracts.**

Disposition: Temporary Record. Retain 2 years following audit.

Note: For counties that now maintain tax records electronically, Tax Abstracts provide the same information available in Assessment Records, because tax information is derived from a common database. There is no requirement under this RDA for such counties to continue compiling and binding Tax Abstracts as separate records, although they should continue to maintain bound, pre-computerized Tax Abstracts permanently.

5.02 Value Changes Notices. These are communications to the collection division from the assessment division or board of equalization that document assessment changes; the records may consist of forms or letters of credit.

Disposition: Temporary Record. Retain 6 years.

5.03 Tax Receipts. These are receipts for all money collected for payment of taxes, whether the full amount due or a partial payment. They include payments for all types of taxes collected.

Disposition: Temporary Record. Retain 6 years.

5.04 Daily Cash Receipt Reports. Repopulations of all tax money are collected for each cash drawer on a daily basis during the tax collection period (October 1 through December 31). These records are also known as Collectors' Cash Books, Teller Reports, Cash Receipt Books, Accounts Receivable Ledgers, and Audit Trail Files.

Disposition: Temporary Record. Retain 2 years following audit.

5.05 Semi-Monthly Collection Reports. Semi-monthly reports during the tax collection period show funds collected and distributed to the state, county, schools, and municipalities. The reports are completed on Form DFC-2, as required by the Department of Revenue.

Disposition: Temporary Record. Retain 2 years following audit.

5.06. Records Documenting the Collection of Sales, Use, Lodging, Liquor, Beer, Gasoline, and Tobacco Taxes – including Tax Returns. These records document the collection of sales and use taxes, as well as any lodging, liquor, beer, gasoline, and tobacco taxes collected by the county. They also cover returns on these tax categories collected from individuals or businesses. Disposition: Temporary Record. Retain 2 years following audit.

Note: The “audit” referred to is the agency audit conducted by the Examiners of Public Accounts.

5.07 Sales, Lease, and Use Tax Audits of Businesses. These records document the county taxation office’s audits of taxpaying businesses within its jurisdiction, pursuant to its collection of sales, use, lodging, liquor, beer, gasoline, or tobacco taxes. Disposition of the records is based on the Code of Alabama 1975 § 40-2A-7.

Disposition: Temporary Record. Retain 7 years after completion of the county taxation office’s audit of the business, or until final disposition of cases that result in litigation. Before destruction, ensure that the retention also meets the requirement of 2 years following audit of the county by the Examiners of Public Accounts.

5.08 Annual Disbursement and Remittance Summary Reports. These are listings of disbursement and remittances to the various agencies, totaled at the end of the year, they include Form DFC-1.

Disposition: Temporary Record. Retain 2 years following audit.

5.09 Mortgage Tax Reports. These reports verify that taxes have been paid on mortgages. They are filed with the tax collector or revenue commissioner by local banks or mortgage companies. Disposition: Temporary Record. Retain 2 years following audit.

5.10 Tax Collector’s Final Settlement. These records document the final settlement of the tax collector, as required by the Code of Alabama 1975 § 40-5-44. They include a breakdown of taxes paid from various sources, as well as of the distribution of the taxes. Settlements are reported on Form DFC-12, as required by the state Department of Revenue. Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

5.11 Delinquent Taxpayer Records. These records document taxpayers who have not paid *ad valorem* taxes as of January 1 of each year for the collection period ending December 31 of the previous year. They may include files documenting the notification of delinquent taxpayers, including returned and published notifications, and lists or dockets of delinquent taxpayers. Disposition: Temporary Record. Retain 10 years.

5.12 Taxes Paid Under Protest Files. These records document taxpayers who indicate they are paying under protest, in order to track possible action or litigation by those taxpayers (which must be filed within 60 days after payment under protest). The files include records of notifications of state treasure, state comptroller, county tax accessor, and county board of equalization.

Disposition: Temporary Record. Retain 2 years following audit.

5.13 Refund Records. These records document all types of refunds to taxpayers (refunds for taxes paid by mistake or error, refunds to purchasers of ineligible land, etc.) and the annual refund list that goes to the State Comptroller. They may include Forms DFC-41, DFC-16-A, and DFC-30.

Disposition: Temporary Record. Retain 2 years following audit.

5.14 Tax Collector Annual Reports to the Department of Revenue. The tax collection division makes a variety of annual reports to the state revenue department. These records may include annual errors in assessment (DFC-11), annual lists of insolvents (DFC-32), annual litigation lists (DFC-10), annual lists of lands bid in by the state (DFC-21), and annual summaries and certificates (DFC-22).

Disposition: Temporary Record. Retain 2 years following audit.

5.15 Annual Listings of Property Owned by the State. These computer printouts are created by the State Department of Revenue and document state property purchased for taxes. Copies are maintained in the county tax offices for reference.

Disposition: Temporary Record. Retain until superseded, obsolete, or no longer useful.

Selling Property

6.01 Tax Sale Records. These records document the sale of land for taxes within the county. Although the probate judge is mandated to maintain this record (Code of Alabama 1975 § 40-10-15), in some counties the tax collector maintains the record copy. Information includes a description of the land, the date of sale, former owner, purchaser, and amount of taxes due.

- a. **Record copy of tax sale record.**

Disposition: PERMANENT RECORD.

- b. **Duplicate copies of tax sale record.**

Disposition: Temporary Record. Retain 2 years following audit.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

6.02 Publication Notice Reimbursement Forms. These records document the county taxation office's publication in the newspaper of delinquent taxpayer and tax sale notices and its claim for reimbursement from the state. Claims are submitted on form DFC-35.

Disposition: Temporary Record. Retain 2 years following audit.

6.03 Certificates of Land Sold for Taxes. Copies of certificates of land sold for taxes are issued both to individual purchasers and to the state. In the case of land sold to the state, the state Department of Revenue maintains the original certificate.

Disposition: Temporary Record. Retain 2 years following audit.

6.04 Applications for Land Redemption. These records document a delinquent taxpayer's intention to redeem all or a portion of his or her property that was sold for taxes. They also include documentation of the amount paid to redeem the property.

Disposition: Temporary Record. Retain 2 years following audit.

6.05 Certificates of Land Redemption. These records document a delinquent taxpayer's redemption, within the three-year period allowed by law, of land sold for taxes. The information is also recorded in the delinquent tax docket.

Disposition: Temporary Record. Retain 2 years following audit.

6.06 Redemption Ledgers/Deposit Ledgers. These records document a separate account of county funds, into which the proceeds of land sold for taxes are deposited and maintained during the three-year period allowed for such land to be redeemed. Refunds made to land purchasers from this account, when their land is redeemed, are documented in the ledgers for audit purposes.

Disposition: Temporary Record. Retain 2 years following audit.

6.07 Notices of Land Redeemed. These records document notifications to purchasers of land sold for taxes that the land has been redeemed during the three-year period allowed. The notice directs the purchaser to seek a refund from the county.

Disposition: Temporary Record. Retain 2 years following audit.

6.08 Land Redemption Reports. These records include various reports concerning land redemption activities that are submitted by county taxation offices to the state comptroller, state land commissioner, etc. such reports include: land redemption monthly reports (LD-10); land remittance disbursement summary monthly reports (DFC-3); and state remittance disbursement summary statements, with accompanying letters from the Department of Revenue.

Disposition: Temporary Record. Retain 2 years following audit.

Licensing

7.01 Abstracts of Motor Vehicle Assessments. These are monthly reports of motor vehicle assessments, including information on the number of motor vehicles by classification, their taxable value, total number of assessments, and total amount of taxes due.

Disposition: Temporary Record. Retain 2 years following audit.

7.02 Motor Vehicle Title Application Records. These are copies of vehicle owners' applications for titles to vehicles, as well as the accompanying remittance advice forms.

Disposition: Temporary Record. Retain 2 years following audit.

7.03 Motor Vehicle Registration Tag and Tax Receipts. These are authorization forms which vehicle owners applying for a specialty license plate must complete each year to verify that they are eligible to purchase a particular tag.

Disposition: Temporary Record. Retain 2 years following audit.

7.04 Motor Vehicle Registration Tag and Tax Receipts. These are the taxation office's copy (one of five) of a receipt for payment issued along with the license tag or renewal decal.

Disposition: Temporary Record. Retain 2 years following audit.

7.05 Motor Vehicle Tag Transfer Reports. These records document the sale or legal repossession of motor vehicles. Information includes the vehicle description and identification, the date of transfer, and the identification of previous and new owners.

Disposition: Temporary Record. Retain 2 years following audit.

7.06 Motor Vehicle Licensing Materials. This category is not a record series. It consists of obsolete or unused validation decals and license plates that were issued to a county taxation office but never distributed, as well as surrendered out-of-state license plates.

Disposition: Temporary Record. Retain until audited.

7.07 Business License Citation Records. These records document the county's issuance of business privilege licenses and license renewal notices. They include receipts and periodic reports.

Disposition: Temporary Record. Retain 2 years following audit.

7.08 Business License Citation Records. These records document citations issued by license inspectors for non-compliance with business license requirements.

Disposition: Temporary Record. Retain 2 years following audit.

7.09 Annual Listing of Business Licensed to Operate in the County. Some counties maintain an annual summary listing of businesses currently operating in the county, which is compiled from the business license records. The list may include information on the type and location of each business.

Disposition: PERMANENT RECORD.

Note: Offices that employ computerized record-keeping systems must annually preserve a complete copy of the database.

7.10 Licensing Records: Other Categories. In addition to motor vehicle and business licenses, counties may issue other types of licenses or renewals of licenses, including drivers' licenses, and conservation licenses. These records document activities involved in issuing or renewing these licenses, including application forms, receipts, inventory reports, and reports to overseeing agencies, such as the State Departments of Conservation, Revenue, and Public Safety.

Disposition: Temporary Record. Retain 2 years following audit.

7.11 Mandatory Liability Auto Insurance Forms. These records are issued and collected whenever the county taxation agency determines that a driver seeking to retain or renew a driver's license or car registration has had his/her license suspended for not responding to an insurance verification letter from the state Department of Revenue (see Title 32, Chapter 7A of the Code of Alabama 1975).

Disposition: Temporary Record. Retain 2 years following audit.

7.12 Citizenship/Legal Immigration Status Verification Records. These records document enforcement of Section 30 of Alabama Act 2011-535, commonly known as the Immigration Act. They consist of copies of specified types of identifying documents (e.g., valid driver's licenses, birth certificates, naturalization documents) that verify the U.S. citizenship, or legal immigration status, of persons applying for or renewing motor vehicle license plates, driver's licenses, non-driver identification cards, or business licenses. Disposition also covers any forms created by the agency to facilitate enforcement of the act.

Note: Return original verification documents to license applicant.

a. **Records collected during driver's licensing.**

Disposition: Temporary Record. Retain 4 years.

b. **Records collected during motor vehicle registration or business licensing (including non-driver identification cards).**

Disposition: Temporary Record. Retain 2 years following audit.

Administering Internal Operations: Managing the Agency

8.01 Internal Policies and Procedures. These records document the tax office's internal policies and procedures, such as carrying out state policies, hiring personnel, and managing finances.

Disposition: PERMANENT RECORD.

8.02 Local Taxation Office History Records. These records may include scrapbooks, newspaper clippings, ledgers, photographs, videotapes, or volumes compiling historical information about the office.

Disposition: PERMANENT RECORD. Retain in office or transfer to a local library, archives, or historical society under a records deposit agreement.

8.03 Publicity and Informational Materials. These records may include new releases, newsletters, brochures, periodicals, photographs, videotapes, audiotapes, speeches, and public service announcements.

Disposition: PERMANENT RECORD.

8.04 Annual Reports. These records include yearly summary of county taxation office activities, usually prepared to inform the public.

Disposition: PERMANENT RECORD.

8.05 Administrative Correspondence. This correspondence announces or discusses significant policies, procedures, or rule-making for the office. It particularly includes correspondence with Department of Revenue Property Tax Division officials about land valuation, land sales, or other important policy issues.

Disposition: PERMANENT RECORD.

8.06 Routine Correspondence. This correspondence related to day-to-day operations of the office, such as answering inquiries or performing services, rather than to policy development or issues of administrative impact.

Disposition: Temporary Record. Retain 3 years.

8.07 Administrative Reference Files. These materials are not created by the office; they are collected and used only as reference sources of information.

Disposition: Temporary Record. Retain for useful life.

8.08 Board of Equalization Board Appointment Records. These records provide official documentation of Board of Equalization board member appointments.

Disposition: Temporary Record. Retain 2 years after the audit period in which the term in office expires.

8.09 Board of Equalization Meeting Notices. These records provide notification of the time and place of regular and special meetings of the board.

Disposition: Temporary Record. Retain 2 years following audit.

8.10 Official Bonds and Oaths. Bonds are required to be filed by local tax officials.

Disposition: Temporary Record. Retain 2 years following audit.

8.11 Legal Case Files. These records document civil law suits filed by or against the county taxation office.

Disposition: Temporary Record. Retain 6 years after case is closed. Offer historically significant files to a local library, archives, or historical society.

8.12 Records Management Documentation.

a. **Records documenting implementation of the agencies approved RDA.** These records include records management plans, records inventories, finding aids, destruction notices.
Disposition: Temporary Record. Retain 2 years following audit.

b. **Copy of approved RDA.** The RDA provides legal guidelines for the disposition of all agency records. Each county taxation office should maintain signed copy of the RDA.
Disposition: Temporary Record. Retain 2 years following audit.

- c. **Local Government records deposit agreements.** These are formal agreements executed by some county taxation offices so that a local records repository (library, archives, or historical society) may maintain physical custody of long-term records. They include inventories of records in the repository. (Note: Deposit agreements must be approved by the Local Government Records Commission. For information, contact the ADAH.)
Disposition: Temporary Record. Retain 10 years after termination of the agreement.
- d. **Records request forms.** A taxation office may ask visitors wishing to examine records to complete an identification form before providing access. Information in such forms may include visitor's name and contact information, date and time of request, records requested, reason for request, and staff comments.
Disposition: Temporary Record. Retain 2 years following audit or until any resulting litigation is concluded.

8.13 Computer Systems Documentation. These files include hardware and software manuals and diskettes, and warranties.

Disposition: Temporary Record. Retain former system documentation 2 years after the audit period in which the former hardware and software no longer exist anywhere in the agency, and all permanent records have been migrated to the new system.

8.14 Websites and Social Media Sites. Websites and social media sites may be developed by county taxation offices to provide information to the public about property tax requirements and procedures. Information on the site may include contact information, calendars and tax payment deadlines, and agency policies.

Disposition: PERMANENT RECORD. Preserve a complete copy of the website annually, or as often as significant changes are made.

8.15 Mailing Lists. These records include various standard lists of names and addresses for the purpose of office mail outs.

Disposition: Temporary Record. Retain for useful life.

8.16 Telephone and Fax Machine Logs. These records are lists of telephone and fax machine contacts and related data.

Disposition: Temporary Record. Retain for useful life.

8.17 Calendars. These records include desk calendars and other scheduling devices for taxation officials.

Disposition: Temporary Record. Retain for useful life.

Administering Internal Operations: Managing Finances

9.01 Budgeting Records. These records document the preparation of a budget request package, reporting of the status of funds, requesting amendments of allotments, and reporting program performance.

Disposition: Temporary Record. Retain 2 years following audit.

9.02 Audit Reports. These records are annual audits conducted by the Examiners of Public Accounts. They document the taxation office's overall financial condition during each audit cycle.

Disposition: PERMANENT RECORD.

9.03 Accounting Records.

- a. **Routine accounting records.** These are records of original entry or other routine accounting transactions, such as journals, registers, ledgers receipts, invoices for services, bank statements, deposit slips, canceled checks, and other supporting documentation.
Disposition: Temporary Record. Retain 2 years following audit.

Records Management Recommendation: it is recommended that returned checks, or other records documenting the taxation office's efforts to collect unpaid taxes, fees, or service charges, be retained 5 years or until settlement of all claims due. The Code of Alabama 1975 § 6-2-35, sets 5 years as the statute of limitations on collecting "amounts claimed for licenses, franchise taxes, or other taxes."

- b. **General Ledgers and detailed year-end trial balances.** These are records of final entry for all financial transactions: collecting revenue (taxing and licensing), purchasing, investing, administering state and federal funds, and general accounting.
 - i. Records created prior to 1975.
Disposition: PERMANENT RECORD.
 - ii. Records created in or after 1975.
Disposition: Temporary Record. Retain 10 years after the end of the fiscal year in which the records were created.

9.04 Purchasing Records. These records document the requisitioning and purchasing of supplies and equipment, receipting and invoicing for goods and services, and authorizing payment for products. Records in this series may include, but are not limited to, purchase orders, quotes, invoices, purchasing card receipts, and receiving reports.

Disposition: Temporary Record. Retain 2 years following audit.

9.05 Records of Formal Bids. These records document the bid process, including requests for proposals and unsuccessful responses.

- a. **Records documenting bids on products or services obtained by the County Taxation office.** These records include requests for bid proposals, successful and unsuccessful bids by product or service vendors, and related correspondence.
Disposition: Temporary Record. Retain 7 years after bids are opened (Code of Alabama 1975 § 41-16-54[e]).

- b. **Lists of eligible bidders.** County taxation offices may compile lists of persons or businesses who have filed requests to be notified of bids on projects, products, or service required.

Disposition: Temporary Record. Retain 3 years after last contacted with listed vendors.

Note: Requests from bidders to be included on the list may be treated as Routine Correspondence.

- c. **Correspondence with vendors slated for removal from the list of eligible bidders.**

Under the Code of Alabama 1975 § 41-16-52(a), any listed bidder who fails to respond after receiving three solicitations for bids may be stricken from the eligible list. This correspondence documents the county taxation office's efforts to warn unresponsive vendors that they will be dropped from the list unless they ask to remain eligible. It includes forms or letters sent out by the office and nay responses from vendors.

Disposition: Temporary Record. Retain 2 years after the audit period in which the bidder is removed from the list.

- d. **Vendor verifications of the employee's legal immigration status.** These records document enforcement of Section 9 of Alabama Act 2011-535, commonly known as the Immigration Act. They consist of affidavits and/or E-verify Memoranda of Understanding (MOUs) stipulating that active or prospective vendors do not knowingly employ illegal immigrants.

Disposition: Temporary Record. Retain 3 years after last contact with vendor.

9.06 Grant Project Files. These files document the taxation office's application for and conduct of grant projects funded by local, state, federal, or private sources. Disposition is as follows:

- a. **Financial reports, interim narrative reports, and correspondence.** These records include financial reports, interim narrative reports, background materials, and other non-financial supporting documentation for grants awarded. Also included are records relating to unsuccessful grant applications.

Disposition: Temporary Record. Retain 6 years after submission of final report or denial application.

- b. **Subsidiary Financial records.** These records include accounting or purchasing records and any other subsidiary financial documentation of federal grants, including financial reports. (See federal Rule 1354.)

Disposition: Temporary Record. Retain 3 years after submission of final financial report.

- c. **Final narrative reports.** Final narrative summaries are submitted according to the requirements of the funding agency. They summarize the goals of the grant, how the money was used, and what was accomplished.

Disposition: PERMANENT RECORD.

9.07 Travel Records. These records document requests for authorization from supervisors to travel on official business and related materials, such as travel reimbursement forms and itineraries.

Disposition: Temporary Record. Retain 2 years following audit.

9.08 Employer Tax Returns and Related Files. These records include, but are not limited to, employer state tax returns, federal tax returns, local tax returns, unemployment quarterly reports, and Federal Forms 1099. These records do not pertain to individual employees but instead describe the local government agency as a whole.

Disposition: Temporary Record. Retain 2 years following audit.

Administering Internal Operations: Managing Human Resources

10.01 Job Recruitment Materials. These records document efforts by county taxation offices to advertise positions and attract qualified personnel.

Disposition: Temporary Record. Retain 2 years after the position is filled.

10.02 Job Classifications and Pay Plans. These records document job descriptions, requirements, and salary ranges for various tax office positions.

Disposition: Temporary Record. Retain 4 years after position is reclassified.

10.03 Requests for Professional/Support Staff Position. These records document requests for personal submitted by individual tax offices and subsequent review and/or actions taken by the county commission.

Disposition: Temporary Record. Retain 2 years following audit.

10.04 Employment Applications. These records document applications for employment. Maintained for consideration when vacancies arise, they may also include rejected applications, applications for transfer, and applications for promotion.

a. **Successful applications.**

Disposition: Temporary Record. Retain in employee personnel files.

b. **Unsuccessful applications.**

Disposition: Temporary Record. Retain 3 years.

c. **I-9 forms.** These federal forms are used to verify that persons seeking employment are eligible to work in the United States. Disposition of the employing agency's copy is provided by 8 CFR 274a.2.

Disposition: Temporary Record. Retain 3 years after employment or 1 year after termination, whichever is longer.

10.05 Equal Opportunity Employment Commission Files. These records document the taxation office's compliance with hiring regulations of the Equal Employment Opportunity Commission.

Disposition: Temporary Record. Retain 3 years.

Note: "Whenever a charge of discrimination has been filed, or an action brought by the Attorney General [retain] until final disposition of the charge or action" (29 CFR 1602.31, 1602.20).

10.06 Employee Personnel Files. These records document an employee's work history with the county taxation office. Generally maintained as case files, they may include records of continuing education, performance evaluations, promotions and demotions, disciplinary actions, background checks, awards, and leave and salary information.

Disposition: Temporary Record. Retain 6 years after separation of employee.

10.07 Employee Handbooks. Handbooks are created by county taxation offices to explain internal operations and procedures to new employees.

Disposition: PERMANENT RECORD.

10.08 Employee Newsletters. Internal newsletters are created by county taxation offices to communicate office news and important events to employees.

Disposition: PERMANENT RECORD.

10.09 Payroll Records.

- a. **Annual payroll earnings reports.** These records provide a summary of employees' payroll earnings for a fiscal year, including all deductions, the report includes federal Form 941.

Disposition: Temporary Record. Retain 50 years after the end of the tax year in which the records were created.

- b. **Salary and wage records.** These records may include pre-payroll reports, monthly payroll check registers, monthly fund distribution reports, and payroll action forms.

Disposition: Temporary Record. Retain 2 years following audit.

- c. **Payroll deduction authorizations.** These records document individual employee authorizations (such as W-4 forms) to withhold taxes, retirement, insurance contributions, or other deductions from the employee's pay.

Disposition: Temporary Record. Retain 6 years after separation of employee.

- d. **Payroll deduction records.**

Disposition: Temporary Record. Retain 2 years following audit.

10.10 Employee “Cafeteria” (Flexible Benefit) Plan Record. These records document salary reduction-type plans authorized by the Internal Revenue Service Code Section 125.

- a. **General Information about the plan.**
Disposition: Temporary Record. Retain until superseded.
- b. **Employee applications, correspondence, enrollment cards, and files.**
Disposition: Temporary Record. Retain 6 years after termination of employee’s participation in the plan.

10.11 Work Schedule Records. These records document employees’ daily and weekly work schedules.

Disposition: Temporary Record. Retain 2 years following audit.

10.12 Leave and Attendance Records.

- a. **Individual employee leave and attendance records (including time sheets).** These records document hours worked, leave earned, and leave taken by individual employees.
Disposition: Temporary Record. Retain 2 years following audit.
- b. **Employee cumulative leave/attendance records.** These records document the final leave status (cumulative leave) of individual employees.
Disposition: Temporary Record. Retain 6 years after employee separation.
- c. **Employee sick leave donation records.** These records document the donation of sick leave to their colleagues by employees.
Disposition: Temporary Record. Retain 2 years following audit.

10.13 Family Medical Leave Act (FMLA) Records. These records document administration of the FMLA program, including leave taken, premium payments, employer notices, and correspondence.

Disposition: Temporary Record. Retain 2 years following audit.

10.14 Affordable Care Act Compliance Files. These records encompass the documentation submitted to the federal government to demonstrate compliance with the Affordable Care Act.
Disposition: Temporary Record. Retain 3 years after submission.

10.15 Unemployment Compensation Records. These records document employee claims for unemployment compensation.

Disposition: Temporary Record. Retain 2 years after the audit period in which the transaction occurred.

10.16 Worker Compensation Records. These records document employee claims and payments to employees for on-the-job injuries or job-related disabilities covered under the law.
Disposition: Temporary Record. Retain 12 years after the end of the fiscal year in which the transaction occurred (Code of Alabama 1975 § 25-5-4).

10.17 Employee Insurance Program Enrollment and Claims Files. These records document the county's efforts to assist employees and their dependents to enroll in health/life insurance programs, in accordance with established guidelines.

a. **General information on the program.**

Disposition: Temporary Record. Retain until superseded.

b. **Employee applications, correspondence, and enrollment cards and files.**

Disposition: Temporary Record. Retain 4 years after program termination or employee separation.

10.18 Employee Assistance Program Files. These are administrative records documenting the referral of employees to various assistance programs and subsequent service provided.

Disposition: Temporary Record. Retain 2 years following audit.

10.19 Training Records. These records document the provision of in-service training and professional development for staff. They do not include material from outside sources.

Disposition is as follows:

a. **Training standards, policies, procedures, and publications.** These records document the agency's overall standards, policies, and procedures in providing specialized training to its employees. They may include general policy statements or guidelines, training manuals, or related publications.

Disposition: PERMANENT RECORD.

Note: Permanent retention applies to the file copy. Duplicates may be destroyed when no longer needed.

b. **Training administrative files.** These records document the process of conducting training for employees. They may include individual lesson plans, audiovisual presentations or materials, lists of attendees at workshops or training sessions, sign-in sheets, unpublished handouts, and appraisals of training completed by participants.

Disposition: Temporary Record. Retain for useful life.

10.20 "Drug-Free Workplace" Records. These records document the taxation agency's substance abuse policies and programs, as well as drug and alcohol testing of employees. Under the federal Americans with Disabilities Act, such medical-related records may not be included in Employee Personnel Files. They are generally governed by the requirements of 49 CFR Ch. VI 655.71 (10-1-05 edition). The types of records to be maintained include:

Training records (drug and alcohol abuse policy statements, names of employees attending training, documentation of training provided to supervisors on detecting and dealing with employee drug abuse).

Records related to the collection process (collection logbooks; documentation of random, pre-employment, reasonable suspicion, or post-accident testing; documentation of employees' inability to provide testable urine samples for medical reasons).

Records related to drug testing (test results, custody and control forms, and documentation of employees' refusal to submit to testing or employee challenges to test results).

Records related to employees' referral to substance abuse recovery programs (referrals by professionals, documentation of program completion, follow-up testing of employees).

Retention periods for "Drug Free Workplace" records are as follows:

- a. **Drug/alcohol abuse policy and procedures documentation.**
Disposition: PERMANENT RECORD.
- b. **Positive employee drug or alcohol test results, documentation of employee refusals to take test, documentation of employee referrals and treatment in substance abuse programs, copies of system's annual MIS reports submitted to FTA.**
Disposition: Temporary Record. Retain 5 years.
- c. **Records related to the collection process and employee training.**
Disposition: Temporary Record. Retain 2 years.
- d. **Negative employee drug or alcohol test results.**
Disposition: Temporary Record. Retain 1 year.

Administering Internal Operations: Managing Properties, Facilities, and Resources

11.01 Annual Inventory Records. These records document all personal property, equipment, or capital outlay of the board on an annual basis.
Disposition: Temporary Record. Retain 2 years following audit.

11.02 Receipts of Responsibility for Property. These records document agency property temporarily in the use or possession of an employee.
Disposition: Temporary Record. Retain until return of item to the property manager.

11.03 Facilities/Buildings Security Records. These records document the carrying out of security measures and procedures by the agency in its buildings and facilities. They include visitor logs.
Disposition: Temporary Record. Retain 3 years.

11.04 Facilities/Buildings Safety Plans and Training Files.

- a. **Safety plans.** These records document the manner in which agency staff are directed to respond in emergencies. Examples of safety plans include, but are not limited to, fire evacuation protocols, severe weather plans, and active shooter protocols.
Disposition: Temporary Record. Retain until superseded.
- b. **Training files.** These records document the training and practice undertaken by staff to implement safety plans. Examples of training and practice include, but are not limited to, fire drills, tornado drills, and bomb threat drills.
Disposition: Temporary Record. Retain 3 years.

11.05 Facilities/Buildings Inspection Files and Reports. These records document inspection of agency facilities to comply with standards, rules, and codes affecting the occupants' health and safety. They include security inspections and safety inspections.
Disposition: Temporary Record. Retain 5 years.

11.06 Building Maintenance Work Orders. These records document routine maintenance on agency facilities and property.
Disposition: Temporary Record. Retain 1 year.

11.07 Insurance Policies and Claims.

- a. **Insurance policies.** These policies document all insurance policies carried by the agency.
Disposition: Temporary Record. Retain 10 years after the end of the fiscal year in which the policy was terminated.
- b. **Insurance claims.** These records document insurance claims filed by the local government agency.
Disposition: Temporary Record. Retain 2 years after the audit period in which the claim was settled.
- c. **Certificates of liability.** These records provide proof of insurance. Certificates are typically valid for a period of one year or less.
Disposition: Temporary Record. Retain until superseded.

11.08 Vehicle and Equipment Ownership and Maintenance Files. These records document routine maintenance on agency vehicles and equipment.

- a. **Ownership records (titles, bills of sale, etc.).**
Disposition: Temporary Record. Retain 2 years after audit period in which vehicle/equipment is removed from inventory.
- b. **Maintenance files (work orders, repair or gasoline usage records, and related financial records).**
Disposition: Temporary Record. Retain 2 years following audit.

11.09 Motor Pool Records. These records document reservations and use of motor pool vehicles by agency personnel.

Disposition: Temporary Record. Retain 2 years following audit.

11.10 Employee Parking Records. These records document employee parking permit applications, cards, and permits.

a. **When parking fee is charged.**

Disposition: Temporary Record. Retain 2 years following audit.

b. **When no parking fee is charged.**

Disposition: Temporary Record. Retain 1 year after permit expires.

Records No Longer Created

12.01 Poll Tax Exemption Certificates. These records, formerly scheduled as LG-10-2, document exemptions from the poll tax, primarily for veterans and military personnel. Samples of this record are maintained at the ADAH.

Disposition: Temporary Record. Offer to a local library, archives, or historical society before destroying.

12.02 Poll Tax Receipt Books. Formerly scheduled as LG-10-2, these receipts document payment of the poll tax. Samples of this record are maintained at the ADAH.

Disposition: Temporary Record. Offer to local library, archives, or historical society before destroying.

12.03 Poll Tax Record. These records are alphabetical lists of voters who paid their poll tax. They may exist as either cards or bound volumes. Information include: taxpayer's name, address, voting district and beat, race, sex birth date, date first poll tax was due, dates poll tax was paid, and payment number, later records may also include Social Security numbers.

Disposition: PERMANENT RECORD. Records may be transferred to a county or university archives under the terms of a Local Records Deposit Agreement.

12.04 Dog Tax Records. Formerly LG-4-10-4 and LG-4-10-5, these records document payment of a fee to register dogs owned in the county. This record was kept in tax offices until 1930.

Samples are maintained at the ADAH.

Disposition: Temporary Record. Offer to local library, archives, or historical society before destroying.

12.05 Land Books/Land Record Books. Formerly LG-4-2-7, these books or printouts listed all lands within the boundary of the county. Currently the Alabama property record card has superseded this record.

Disposition: PERMANENT RECORD.

Requirement and Recommendations for Implementing the Records Disposition Authority (RDA)

Requirement

Under the Code of Alabama 1975 § 41-13-23, “no county, municipal, or other local government official, shall cause any. . . record to be destroyed or otherwise disposed of without first obtaining the approval of the local government records commission.” This RDA constitutes authorization by the Local Government Records Commission to dispose of records as stipulated, with the condition that the responsible official must submit a Local Government Records Destruction Notice to the ADAH Government Records Division to document the destruction. The ADAH, which serves as the commission’s staff, retains local records destruction documentation as a permanent record.

Recommendations

In addition, the Agency should make every effort to establish and maintain a quality record-keeping program by conducting the following activities:

The Agency should designate a staff member in a managerial position as its records liaison/records manager, who is responsible for: ensuring the development of quality record keeping systems that meet the business and legal needs of the agency, coordinating the transfer and destruction of records, ensuring that permanent records held on alternative storage media (such as microforms and digital imaging systems) are maintained in compliance with national and state standards, and ensuring the regular implementation of the agency’s approved RDA.

Permanent records in the Agency’s custody should be maintained under proper intellectual control and in an environment that will ensure their physical order and preservation.

Destruction of temporary records, as authorized in this RDA, should occur agency-wide on a regular basis—for example, after the successful completion of an audit, at the end of an administration, or at the end of a fiscal year. Despite the RDA’s provisions, no record should be destroyed that is necessary to comply with requirements of the Open Meetings Act, audit requirements, or any legal notice or subpoena.

The agency should maintain full documentation of any computerized record-keeping system it employs. It should develop procedures for: (1) backing up all permanent records held in electronic format; (2) storing a back-up copy off-site; and (3) migrating all permanent records when the system is upgraded or replaced. If the agency chooses to maintain permanent records solely in electronic format, it is committed to funding any system upgrades and migration strategies necessary to ensure the records’ permanent preservation and accessibility.

Electronic mail contains permanent, temporary, or transitory record information. Although e-mail records can be printed out, filed, and retained according to the RDA’s requirements, the office should preferably employ an electronic records management system capable of sorting e-

mail into folders and archiving messages having long-term value.

The staff of the Local Government Records Commission or the Examiners of Public Accounts may examine the condition of the permanent records maintained in the custody of the Agency and inspect records destruction documentation. Agency records managers and/or the ADAH archivists are available to instruct the staff in RDA implementation and otherwise assist the Agency in implementing its records management program.

The Local Government Records Commission adopted this Records Disposition Authority on October 28, 2020.

Steve Murray, Chairman
Local Government Records Commission

Date

By signing below, the agency acknowledges receipt of the retention periods and requirements established by the records disposition authority.

Revenue Commissioner/Tax Assessor/Tax Collector/
License Commissioner

Date

_____ County

Index of Records Series

- Abstracts of Motor Vehicle Assessments, 27
- Accounting Records, 32
- Administrative Correspondence, 30
- Administrative Reference Files, 30
- Aerial Survey Photographs, 20
- Affordable Care Act Compliance Files, 36
- Alabama Property Ownership Records 9
includes Business and Real Property
Record Cards), 21
- Annual Disbursement and Remittance
Summary Reports, 25
- Annual Inventory Records, 38
- Annual Listing of Business Licensed to
Operate in the County, 28
- Annual Listings of Property Owned by the
State, 26
- Annual Reports, 29
- Applications for Current Use Appraisal, 21
- Applications for Land Redemption, 27
- Appraisal Reference Materials, 21
- Assessment Records (formerly Assessment
Books/Lists, Tax Blanks), 22
- Assessment Worksheets, 22
- Audit Reports, 32
- Board of Equalization Action Notifications,
23
- Board of Equalization Board Appointment
Records, 30
- Board of Equalization Meeting Notices, 30
- Board of Equalization Meeting/Hearing
Records, 23
- Board of Equalization Salary
Reimbursement Claims, 23
- Budgeting Records, 31
- Building Maintenance Work Orders, 39
- Business License Citation Records, 28
- Calendars, 31
- Certificates of Land Redemption, 27
- Certificates of Land Sold for Taxes, 27
- Citizenship/Legal Immigration Status
Verification Records, 29
- Computer Systems Documentation, 31
- Construction Cost Studies, 20
- Corporation Assessment Records, 22
- Daily Appraisal Update Reports/Work List
Index/Work Index, 21
- Daily Cash Receipt Reports, 24
- Deeds, 19
- Delinquent Taxpayer Records, 25
- Dog Tax Records, 40
- Drug-Free Workplace Records, 37
- Employee “Cafeteria” (Flexible Benefit)
Plan Record, 36
- Employee Assistance Program Files, 37
- Employee Handbooks, 35
- Employee Insurance Program Enrollment
and Claims Files, 37
- Employee Newsletters, 35
- Employee Parking Records, 40
- Employee Personnel Files, 35
- Employer Tax Returns and Related Files, 34
- Employment Applications, 34
- Equal Opportunity Employment
Commission Files, 35
- Exemption Files, 22
- Facilities/Buildings Inspection Files and
Reports, 39
- Facilities/Buildings Safety Plans and
Training Files, 39
- Facilities/Buildings Security Records, 38
- Family Medical Leave Act (FMLA)
Records, 36
- Field Investigation Files, 21
- Grant Project Files, 33
- Indices to Property and Tax Payer
Information, 19
- Insurance Policies and Claims, 39
- Internal Policies and Procedures, 29
- Job Classifications and Pay Plans, 34
- Job Recruitment Materials, 34
- Land Books/Land Record Books, 40
- Land Redemption Reports, 27
- Land Schedules, 21
- Leave and Attendance Records, 36
- Legal Case Files, 30
- Licensing Records: Other Categories, 28

Local Taxation Office History Records, 29
 Mailing Lists, 31
 Mandatory Liability Auto Insurance Forms, 29
 Mapping Registers, 20
 Mobile Home Assessment Records, 22
 Mortgage Tax Reports, 25
 Motor Pool Records, 40
 Motor Vehicle Licensing Materials, 28
 Motor Vehicle Registration Tag and Tax Receipts, 28
 Motor Vehicle Tag Transfer Reports, 28
 Motor Vehicle Title Application Records, 27
 Notices of Land Redeemed, 27
 Notification Records, 22
 Official Bonds and Oaths, 30
 Ownership Maps/Tax Maps/Work Maps, 20
 Payroll Records, 35
 Plat and Lot Books, 19
 Poll Tax Exemption Certificates, 40
 Poll Tax Receipt Books, 40
 Poll Tax Record, 40
 Property Change Forms (Mapping Maintenance Forms, Parcel Error Change Forms, Work Cards), 20
 Publication Notice Reimbursement Forms, 26
 Publicity and Informational Materials, 29
 Purchasing Records, 32
 Receipts of Responsibility for Property, 38
 Records Documenting the Collection of Sales, Use, Lodging, Liquor, Beer, Gasoline, and Tobacco Taxes – including Tax Returns, 25
 Records Management Documentation, 30
 Records of Formal Bids, 32
 Redemption Ledgers/Deposit Ledgers, 27
 Refund Records, 26
 Reports to the Department of Revenue, 20
 Requests for Professional/Support Staff Position, 34
 Routine Correspondence, 30
 Sales Ratio Studies, 20
 Sales Record Cards, 21
 Sales, Lease, and Use Tax Audits of Businesses, 25
 Semi-Monthly Collection Reports, 24
 Subdivision, Lot, and Block Listings (Geo Listings), 19
 Tax Abstracts, 24
 Tax Collector Annual Reports to the Department of Revenue, 26
 Tax Collector's Final Settlement, 25
 Tax Receipts, 24
 Tax Sale Records, 26
 Taxes Paid Under Protest Files, 26
 Telephone and Fax Machine Logs, 31
 Training Records, 37
 Travel Records, 34
 Unemployment Compensation Records, 36
 Value Changes Notices, 24
 Vehicle and Equipment Ownership and Maintenance Files, 39
 Websites and Social Media Sites, 31
 Work Schedule Records, 36
 Worker Compensation Records, 36